

ABSTRACT

A conducting layer is deposited on an insulating layer disposed on a substrate. A mask is formed on at least one area of the conducting layer, thus delineating in the conducting layer at least one complementary area not covered by the mask. The complementary areas of the conducting layer are rendered insulating by oxidation. Oxidation can comprise oxygen implantation and/or thermal oxidation. The material of the conducting layer and the oxygen can form a volatile oxide evaporating partly or totally. The conducting layer is preferably formed by first and second conducting layers. Thus, oxidation can be performed, after the mask has been removed, so that the surface of the second conducting layer is oxidized on the side walls and on the front face.